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NOTICE

The undermentioned Gazettes of India Extraordinary were published during the week ending the 30th May 1951:—

Issue No.	No. and Date	Issued by	Subject
81	S. R. O. 706, dated the 15th May, 1951.	Ministry of Law.	The Delimitation of Parliamentary Constituencies (Part C States) Order, 1951.
82	S. R. O. 754, dated the 18th May, 1951	Ministry of Commerce and Industry.	Further amendment made in the Notification No. 91-CW (J)/45, dated 3rd November 1945.
83	S. R. O. 706A, dated the 18th May, 1951.	Ministry of Law	The Delimitation of Parliamentary and Assembly Constituencies (Bombay) Order, 1951.
84	S. R. O. 706B, dated the 18th May, 1951.	Ditto.	The Delimitation of Parliamentary and Assembly Constituencies (Madhya Pradesh) Order, 1951.
85	S. R. O. 706C, dated the 18th May, 1951.	Ditto.	The Delimitation of Parliamentary and Assembly Constituencies (Madras) Order, 1951.
86	S. R. O. 706D, dated the 18th May, 1951.	Ditto.	The Delimitation of Parliamentary and Assembly Constituencies (Mysore) Order, 1951.
87	S. R. O. 706E, dated the 18th May, 1951.	Ditto.	The Delimitation of Parliamentary and Assembly Constituencies (Punjab) Order, 1951.
88	S. R. O. 706F, dated the 18th May, 1951.	Ditto.	The Delimitation of Parliamentary and Assembly Constituencies (Uttar Pradesh) Order, 1951.
89	S. R. O. 755, dated the 19th May, 1951.	Ministry of Commerce and Industry.	The Cotton Textiles (Transmission by Post) Prohibition Order, 1951.
90	S. R. O. 759, dated the 21st May, 1951.	Ditto	Fixation of maximum and minimum prices for the various grades and quality of rubber.
91	S. R. O. 760, dated the 22nd May, 1951.	Ministry of Labour.	Constitution of a Board of Conciliation to promote settlement of disputes.

Issue No.	No. and Date	Issued by	Subject
92	S. R. O. 761, dated the 23rd May, 1951.	Ministry of Finance.	Directives issued by the President to all Governments of Part B States.
93	S. R. O. 807, dated the 24th May, 1951.	Ministry of Food and Agriculture.	Amendment made in the Notification No. S. R. O. 101, dated 23rd January, 1951.
94	S. R. O. 808, dated the 25th May, 1951.	Office of the Chief Commissioner, Delhi.	The Delhi Flour, Rice and Dal Mills Control Order, 1951.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of this Gazette.

PART II—Section 3

Statutory Rules and Orders issued by the Ministries of the Government of India (other than the Ministry of Defence) and Central Authorities (other than the Chief Commissioners).

MINISTRY OF LAW

New Delhi, the 28th May 1951

S. R. O. 809.—In exercise of the powers conferred by rule 1, read with clause (a) of rule 8B of Order XXVII of the First Schedule to the Code of Civil Procedure 1908 (Act V of 1908), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Ministry of Law No. S.R.O. 512, dated the 9th September, 1950 relating to the authorisation of officers to sign and verify plaints or written statements in any suit by or against the Central Government, namely :—

In Part VIII of the Schedule to the said notification, for the words “ Regional Food Commissioners ”, the words and brackets “ Regional Directors (Food) ” shall be substituted.

[No. F. 33-I/51-L.]

SHRI GOPAL SINGH, Dy. Secy.

MINISTRY OF STATES

New Delhi, the 23rd May 1951.

S.R.O. 810—In exercise of the powers conferred by section 2 of the Part C States (Laws) Act, 1950 (XXX of 1950), the Central Government hereby extends to the State of Vindhya Pradesh the United Provinces Removal of Social Disabilities Act, 1947 (The United Provinces Act XIV of 1947) as at present in force in the State of Uttar Pradesh subject to the following modifications, namely :—

1. In section 1—

(i) in sub-section (2), for the words “ Uttar Pradesh ” the words “ the State of Vindhya Pradesh ” shall be substituted.

(ii) for sub-section (3), the following shall be substituted, namely :—

“ (3) It shall come into force at once ”.

2. In section 2,—

(i) for clause (c), the following shall be substituted, namely :—

“ (c) ‘Chief Commissioner’ means the ‘Chief Commissioner of Vindhya Pradesh’.

(ii) for clause (d), the following shall be substituted, namely :—

“ (d) ‘Scheduled Caste’ means a Scheduled caste mentioned in the Schedule annexed hereto.

(iii) After clause (d), the following clause shall be inserted, namely :—

“ (e) ‘Hindu’ includes a Buddhist, Sikh, Jain, a follower of Arya or Brahmo Samaj or convert to Hinduism.”

3. In sub-clause (a) of clause (i) of section 3, after the word “ Watering, ” the words “ for bathing ” shall be inserted.

4. In section 7, for the words “ State Government ” the words “ Chief Commissioner ” shall be substituted.

SCHEDULE

Basor	Bhimuna	Kori	Mehtar or Bhangi
Banaphor	Bharia	Kurdhari	Muskhani
Beldar	Chamar	Kanjar	Majhi
Bhuyiha	D m	Kol	Nargaiha
Baiga	Dhobi	Kutwar	Nat
Bhunia	Dhamuk (Bhangi)	Khairwar	Panka
Beriya	Dharkar	Kamar	Pasi
Bunkar	Domar	Kuchbandhiya	Pao
Bhariya	Dusadh	Lalbegi	Pathari
Bhil	Dahait	Lamna	
	Hela		

Annexure

The United Provinces Removal of Social Disabilities Act, 1947 (The United Provinces Act XIV of 1947) as modified by this notification.

THE UNITED PROVINCES REMOVAL OF SOCIAL DISABILITIES ACT, 1947, AS MODIFIED BY S. R. O. NO. 810, DATED MAY 23, 1951

An Act to provide for the removal of certain social disabilities of certain classes of Hindus.

WHEREAS it is expedient to provide for the removal of certain social disabilities of certain classes of Hindus ;

It is hereby enacted as follows :—

1. **Short title and extent.**—This Act may be called “the United Provinces Removal of Social Disabilities Act, 1947”.

(2) It extends to the whole of the State of Vindhya Pradesh.

(3) It shall come into force at once.

2. **Definitions.**—In this Act, unless there is anything repugnant in the subject or context—

(a) “ place of public amusement ” means any place, enclosure, building, tent, booth, or other erection, whether permanent or temporary where music, singing, dancing or any diversion or game, or the means of carrying on the same is provided and to which the public are admitted on payment of money or otherwise and includes a race-course, circus, theatre, cinema hall, music hall, billiard-room, bagatelle-room and gymnasium.

- (b) "place of public entertainment" means any place, whether enclosed or open, to which the public are admitted, and where any kind of food or drink is supplied for consumption on the premises for the profit or gain of any person owning or having an interest in or managing such place ; and includes a refreshment room, eating-house, coffee-house, boarding-house, lodging house and hotel ;
- (c) "Chief Commissioner" means the "Chief Commissioner of Vindhya Pradesh".
- (d) "Scheduled Caste" means a Scheduled Caste mentioned in the Schedule annexed hereto.
- (e) "Hindu" includes a Buddhist, Sikh, Jain, a follower of Arya or Brahmo Samaj or convert to Hinduism.

3. Removal of disabilities.—No person shall, notwithstanding anything contained in any instrument or any custom or usage to the contrary

- (i) prevent any person merely on the ground that he belongs to a Scheduled Caste from—
 - (a) having access to, using or enjoying any river, stream, well, tank, cistern, water tap or any other watering or bathing place, any sanitary convenience, any road, street or pathway or any cremation ground which is open to other Hindus ;
 - (b) using or enjoying at any time or place the facilities of any public conveyance, or any means of conveyance which other Hindus have a right to use ;
 - (c) having access to or enjoying the advantages, facilities and privileges of any place of public amusement or public entertainment, any educational institution, any hospital or dispensary or any other building, or place used for public or charitable purposes which is open to other Hindus ;
 - (d) having access to any public temple or enjoying the advantages, facilities and privileges of any such temple to the extent the same are available to other Hindus and subject to such conditions and the observance of such ceremonies as may be customary to the temple ;
 - (e) holding any public office or carrying on any business, trade or occupation ;
- (ii) refuse to render to any person merely on the ground that he belongs to a Scheduled Caste, any service which such person ordinarily renders to other Hindus on the terms on which such service is rendered in the ordinary course of business; or
- (iii) compel any person belonging to a Scheduled Caste to labour ~~against~~ the will of such person or make him to labour without wages or on inadequate wages ;
- (iv) make a bride or bridegroom belonging to a Scheduled Caste, alight from a dola-palki at any public place, road or pathway or prevent such dola-palki from passing through any such place, road or pathway ;
- (v) injure, annoy or interfere with a person, belonging to a Scheduled Caste in the exercise of his lawful rights.

4. Invalid conditions in a trust or endowment.—Where, whether before or after the commencement of this Act, any trust is created or any endowment made for Hindus generally, but not for any sect or class thereof, with a condition excluding a person belonging to a Scheduled Caste from deriving any benefit from such trust or endowment, the condition shall be void.

3. Cognizance by court.—No court shall in adjudicating any matter or executing any order recognize any custom or usage, imposing any civil disability on any person merely on the ground that he belongs to a Scheduled Caste and no authority shall in carrying out the functions and duties entrusted to it under any law recognize any such custom or usage.

6. Penalty.—If any person contravenes any of the provisions of this Act, any rule made or order passed thereunder, or abets any such contravention he shall on conviction, be punished with imprisonment which may extend to three months or with fine which may extend to two hundred rupees or with both, and in the case of a continuing offence, with an additional fine which may extend to 25 rupees for every day after the first during which the offence continues.

7. Rule-making power.—The Chief Commissioner may make rules for the purpose of carrying out the provisions of this Act.

SCHEDULE

Basor	Bhimauna	Koti	M. htar or Bhangi
Bansphor	Bheria	Kumhar	Muskhani
Belder	Chamar	Kanjar	Majhi
Bhuyihar	Dom	Kol	Nargariha
Balga	Dhobi	Kutwar	Nat
Bhunia	Bhamuk (Bhangi)	Khalrwar	Panka
Beriya	I barkar	Kamar	Pasi
Bunkar	Dumar	Kuchbandhiya	Pao
Bhariya	Dusadh	Lalbegi	Pathari
Bhil	Duhait	Lamna	
	Hola		

[No. 107-J.]

S.R.O. 811.—In exercise of the powers conferred by section 2 of the Part C States (Laws) Act, 1950 (XXX of 1950), the Central Government hereby extends to the State of Tripura, the West Bengal Hindu Social Disabilities Removal Act, 1948 (West Bengal Act XXXVII of 1948), as at present in force in the State of West Bengal, subject to the following modifications, namely:—

1. For sub-section (2) of section 1, the following shall be substituted, namely:—

“(2) It extends to the whole of the State of Tripura”.

2. For clause (b) of section 2, the following shall be substituted, namely:—

“(b) ‘Local Authority’ means such authority as may be notified by the Chief Commissioner in the Official Gazette”.

3. In sub-clause (ii) of clause (b) of section 3, for the words ‘State Government’ the words “Chief Commissioner or any of his subordinates” substituted.

4. Sub-section (2) of section 8 shall be omitted.

5. In section 10, for the words “State Government” the words “Chief Commissioner” shall be substituted.

Annexure

The West Bengal Hindu Social Disabilities Removal Act, 1948 (West Bengal Act XXXVII of 1948) as modified by this notification.

THE WEST BENGAL HINDU SOCIAL DISABILITIES REMOVAL ACT, 1948, AS MODIFIED BY S. R. O. NO. 811 DATED MAY 23, 1951

An Act to provide for the removal of certain social disabilities suffered by some sections of Hindus.

WHEREAS it is expedient to foster a spirit of unity and harmony among all classes of people and, to that end, to provide for the removal of certain social disabilities suffered by some sections of Hindus;

It is hereby enacted as follows:—

1. Short title, extent and commencement.—(1) This Act may be called the West Bengal Hindu Social Disabilities Removal Act, 1948.

(2) It extends to the whole of the State of Tripura.

(3) It shall come into force at once.

2. Definitions.—In this Act, unless there is anything repugnant in the subject or context,—

(a) “Hindu” includes a Buddhist, Sikh, Jain, Santal, Adibasi, a follower of Arya or Brahma Samaj or a convert to Hinduism or any other person habitually professing himself to be a Hindu;

(b) “Local authority” means such authority as may be notified by the Chief Commissioner in the official gazette;

(c) “place of public amusement” means any place, enclosure, building, tent, booth or other erection, whether permanent or temporary, where music, singing, dancing or any diversion or game, or the means of carrying on the same, is provided and to which the public are admitted either on payment of money or with the intention that money may be collected from those admitted and includes a fair, *mela*, race-course, circus, cinema, theatre, music hall, billiard-room, bagatelle-room, gymnasium or fencing school, and a stadium, stand or gallery from where any game or show is watched;

(d) “place of public entertainment” means any place, whether enclosed or open, to which the public are admitted, and where any kind of food or drink is supplied for consumption on the premises for the profit of gain of any person owning or having an interest in or managing such place, and includes a refreshment room, eating house, coffee house, tea shop, boarding house, lodging house and hotel;

(e) “shop” means any premises where goods are sold either by retail or wholesale or both and includes a laundry, a hair cutting saloon or such other place where services are rendered to customers;

(f) “temple” means a place, by whatever name known, which is dedicated to, or for the benefit of, or used as of right by, the Hindu community in general as a place of public religious worship, and includes subsidiary shrines and mantapams attached to such place; and

(g) “worship” means such religious service as the bulk of worshippers at a temple may offer.

3. Equality of rights of all castes and classes of Hindus.—Notwithstanding anything contained in any instrument or any law, custom or usage to the contrary, no Hindu shall merely on the ground that he belongs to a particular caste or class—

(a) be ineligible for office under any authority constituted under any law or

(b) be prevented from—

(i) having access to or offering worship at any temple; or

(ii) having access to or using any river, stream, spring, well, tank, cistern, water-tap or other watering place, or any bathing place, burial or cremation ground, any sanitary convenience, any road or pathway which the members of other castes or classes of Hindus generally have a right to use or have access to; or

- (iii) having access to or using any public conveyance licensed by the Chief Commissioner or any of his subordinates to ply for hire; or
- (iv) having access to or using any building or place used for charitable or public purposes maintained wholly or partially out of the revenues of the Province or the funds of a local authority; or
- (v) having access to a place of public amusement or a place of public entertainment; or
- (vi) having access to a shop to which the members of other castes and classes of Hindus generally are ordinarily admitted; or
- (vii) having access to or using any place set apart or maintained for the use of Hindus generally; or
- (viii) enjoying any benefit under a charitable trust created for the benefit of Hindus generally; or

(c) be denied any service whatsoever whether in connection with civic, social or religious practices or rites, by a Hindu who habitually renders such service in the course of his profession.

4. Discrimination on grounds of caste or class prohibited.—No person in charge of any of the places referred to in sub-clauses (i), (ii), (iv), (v), (vi) and (vii) or any conveyance referred to in sub-clause (iii) of clause (b) of section 3 shall impose any restriction on any Hindu or act in a manner as to result in discrimination against him merely on the ground that he belongs to a particular caste or class.

5. Courts not to recognise any custom or usage imposing disability on a Hindu on ground of caste or class.—Except in matters governed by Hindu Law, no Court shall in adjudicating any matter or executing any order recognise any custom or usage (other than a custom or usage having the force of law) imposing any social disability on any Hindu merely on the ground that he belongs to a particular caste or class.

6. Local authorities not to recognise any custom or usage imposing disability on ground of caste or class.—No local authority shall in carrying out the functions and duties entrusted to it under any law recognise any custom or usage imposing any social disability on any Hindu merely on the ground that he belongs to a particular caste or class.

7. No Hindu to be denied admission to any educational institution on ground of caste or class.—No Hindu shall be denied admission to any school, college or other educational institution meant for the public merely on the ground that he belongs to a particular caste or class.

8. Penalties.—(1) Whoever—

- (a) prevents any Hindu by reason of his belonging to a particular caste or class from having access to or using any of the places referred to in sub-clauses (i), (ii), (iv), (v), (vi) and (vii) or any conveyance referred to in sub-clause (iii) of clause (b) of section 3 or from enjoying any benefit under a charitable trust referred to in sub-clause (viii) of clause (b) of the said section or denies to any Hindu any service referred to in clause (c) of that section or abets such prevention or such denial; or
- (b) contravenes the provisions of section 4 of section 7 or abets the contravention thereof,

shall, on conviction, be punished with imprisonment for a term which may extend to three months or with fine which may extend to rupees two hundred or with both and if he is the owner or occupier of any place of public amusement or of any place

of public entertainment, or of any shop in regard to which the offence is committed, shall, in addition, be liable to have his license or permit, if any, in respect of such place of public amusement or such place of public entertainment or such shop cancelled.

9. Offences under the Act, to be investigated by a police officer without the order of a Magistrate.—Notwithstanding anything contained in the Code of Criminal Procedure, 1898, (Act V of 1898), a police officer may investigate an offence punishable under this Act without the order of a Magistrate.

10. Power to make rules.—The Chief Commissioner may make rules for the purpose of carrying out the provisions of this Act.

[No. 108-J.]

S. R. O. 812.—In exercise of the powers conferred by section 2 of the Part C States (Laws) Act, 1950 (XXX of 1950), the Central Government hereby extends to the State of Kutch the Bombay Harijan (Removal of Social Disabilities) Act, 1946 (Bombay Act X of 1947) as at present in force in the State of Bombay subject to the following modifications, namely:—

1. For sub-section (2) of section 1, the following shall be substituted, namely:—

“(2) It extends to the whole of the State of Kutch.”

2. In section 2,—

(i) for clause (a) the following shall be substituted, namely:—

“(a) ‘Harijan’ means a member of a caste, race or tribe specified in the schedule hereto annexed.”

(ii) “(c) ‘Local authority’ means a local authority as defined in the General Clauses Act, 1897.”

3. In sub-clause (iv) of clause (b) of section 3, before the word “amusement”, the words “worship or” shall be inserted.

4. In section 11, for the words “State Government” the words “Chief Commissioner” shall be substituted.

SCHEDULE

1. Bhangi.	4. Meghwali.	7. Paradhli.
2. Chamar.	5. Turi.	8. Koll.
3. Ga’da	6. Tu’i-Barot.	9. Vagari.

Annexure

The Bombay Harijan (Removal of Social Disabilities) Act, 1946 (Bombay Act X of 1947) as amended by this notification.

THE BOMBAY HARIJAN (REMOVAL OF SOCIAL DISABILITIES) ACT, 1946, AS MODIFIED BY S. R. O. NO. 812, DATED MAY 23, 1951

An Act to provide for the removal of the social disabilities of Harijans

WHEREAS it is expedient to provide for the removal of the social disabilities of Harijans; It is hereby enacted as follows:—

1. Short title and extent.—(1) This Act may be called the Bombay Harijan (Removal of Social Disabilities) Act, 1946.

(2) It extends to the whole of the State of Kutch.

2. Definitions.—In this Act, unless there is anything repugnant in the subject or context,—

(a) “Harijan” means a member of a caste, race or tribe specified in the schedule hereto annexed;

- (b) "Hindu" includes a Buddhist, Sikh, Jain, a follower of Arya or Bramha Samaj or a convert to Hinduism;
- (c) "local authority" means a local authority as defined in the General Clauses Act, 1897.
- (d) "place of public amusement" means any place, enclosure, building, tent, booth or other erection, whether permanent or temporary, where music, singing, dancing or any diversion or game, or the means of carrying on the same, is provided and to which the public are admitted either on payment of money, or with the intention that money may be collected from those admitted and includes a race-course, circus, theatre, music hall, billiard-room, bagatelle-room, gymnasium or fencing school;
- (e) "place of public entertainment" means any place, whether enclosed or open, to which the public are admitted, and where any kind of food or drink is supplied for consumption on the premises for the profit or gain of any person owning or having an interest in or managing such place; and includes a refreshment-room, eating-house, coffee-house, boarding-house, lodging-house and hotel;
- (f) "shop" means any premises where goods are sold either by retail or wholesale or both and includes a laundry, a hair cutting saloon or such other place where services are rendered to customers.

3. Rights of Harijans.— Notwithstanding anything contained in any instrument or any law, custom or usago to the contrary, no Harijan shall merely on the ground that he is a Harijan—

- (a) be ineligible for office under any authority constituted under any law;
- or
- (b) be prevented from—
 - (i) having access to or using any river, stream, spring, well, tank, cistern, water-tap or other watering place, or any bathing place, burial or cremation ground, any sanitary convenience, any road or pathway which the members of all other castes and classes of Hindus have a right to use or have access to;
 - (ii) having access to or using any public conveyance licensed by the Provincial Government or any local authority to ply for hire;
 - (iii) having access to or using any building or place used for charitable or public purposes maintained wholly or partially out of the revenues of the Province or the funds of a local authority;
 - (iv) having access to a place of public worship or amusement or a place of public entertainment;
 - (v) having access to a shop to which the members of all other caste and classes of Hindus are ordinarily admitted;
 - (vi) having access to or using any place set apart or maintained for the use of Hindus generally but not for the use of any particular section or class thereof;
 - (vii) enjoying any benefit under a charitable trust created for the benefit of Hindus generally but not for the benefit of any particular section or class thereof.

4. Discrimination against Harijans prohibited.—No person in charge of any of the places referred to in sub-clasues (i), (iii), (iv), (v) and (vi) or any conveyance referred to in sub-clause (ii) of clause (b) of section 3 shall impose any restriction on a Harijan or act in a manner as the result in discrimination against him merely on the ground that he is a Harijan.

5. Courts not to recognise any custom or usage imposing disability on Harijans.—No court shall in adjudicating any matter or executing any order recognise any custom or usage imposing any civil disability on any Harijan merely on the ground that he is a Harijan.

6. Local authorities not to recognise any custom or usage imposing disability on Harijans.—No local authority shall in carrying out the functions and duties entrusted to it under any law recognise any custom or usage referred to in section 5.

7. Penalties.—Whoever—

(a) prevents any person, by reason of his being a Harijan, from having access to or using any of the places referred to in sub-clauses (i), (iii), (iv), (v) and (vi), or any conveyance referred to in sub-clause (ii), of clause (b) of section 3 or from enjoying any benefit under a charitable trust referred to in sub-clause (vii) of clause (b) of the said section or abets the prevention thereof; or

(b) contravenes the provisions of section 4 or abets the contravention thereof, shall, on conviction, be punished with imprisonment for a term which may extend to three months or with fine which may extend to Rs. 200 or with both.

8. Enhanced penalty in certain cases after previous conviction.—If any person who has been convicted of any offence punishable under this Act is again guilty of the same offence he shall be punished on the second conviction with imprisonment for a term which may extend to six months or with fine which may extend to Rs. 500 or with both and if he is again so guilty shall be punished on the third or any subsequent conviction with imprisonment for a term which may extend to one year and shall also be liable to fine which may extend to Rs. 1,000.

9. Offences under Act cognizable.—Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (V of 1898) an offence punishable under this Act shall be cognizable by the police.

10. [Savings.] Rep. by Bom. 77 of 1948, s. 5.

11. Rules.—The Chief Commissioner may make rules for the purpose of carrying out the provisions of this Act.

SCHEDULE

1. Bhangi.	4. Meghwali.	7. Paradhi.
2. Chamar.	5. Turi.	8. Koli.
3. Garoda.	6. Turi-Berot.	9. Vagari.

[No. 109-J.]

S.R.O 813.—In exercise of the powers conferred by section 2 of the Part C States (Laws) Act, 1950 (XXX of 1950), the Central Government hereby extends to the State of Himachal Pradesh the United Provinces Removal of Social Disabilities Act, 1947 (The United Provinces Act XIV of 1947) as at present in force in the State of Uttar Pradesh subject to the following modifications, namely :—

1. In section 1,—

- (i) in sub-section (2) for the words “Uttar Pradesh” the words “the State of Himachal Pradesh” shall be substituted.
- (ii) for sub-section (3), the following shall be substituted, namely:—
“(3) It shall come into force at once.”

2. In section 2,—

- (i) for clause (c), the following shall be substituted, namely :—

“(c) ‘Chief Commissioner’ means the “Chief Commissioner of Himachal Pradesh”.

(ii) For clause (d), the following shall be substituted, namely :—

“(d) ‘Scheduled Caste’ means a Scheduled Caste mentioned in the sixth schedule to the Representation of the People (Amendment) Act, 1951 and set out in the Schedule annexed hereto.”

(iii) In sub-clause (a) of clause (i) of section 3, after the word “watering” the words “or bathing” shall be inserted.

3. In section 7, for the words “State Government” the words “Chief Commissioner” shall be substituted.

SCHEDULE

1. Ad-dharmi.
2. Bangali.
3. Barar.
4. Bazigar.
5. Balmiki or Chura or Bhangi or Sweeper.
6. Bhanjra
7. Chamar.
8. Chanal.
9. Dagi.
10. Dacle.
11. Dhaki or Toori.
12. Doom or Doomna.
13. Besi.
14. Kabirpanthi or Julaha or Keer.
15. Koli.
16. Mazhabi.
17. Mochi.
18. Nat.
19. Od.
20. Pasi.
21. Phrera.
22. Rehar.
23. Ramdasi or Ravidasi.
24. Sansi.
25. Sapela.
26. Sikligar.
27. Sirkiband.

Annexure

The United Provinces Removal of Social Disabilities Act, 1947 (The United Provinces Act XIV of 1947) as modified by this notification.

THE UNITED PROVINCES REMOVAL OF SOCIAL DISABILITIES ACT, 1947
AS MODIFIED BY S.R.O. No. 813 DATED MAY 23, 1951.

An Act to provide for the removal of certain social disabilities of certain classes of Hindus.

WHEREAS it is expedient to provide for the removal of certain social disabilities of certain classes of Hindus;

It is hereby enacted as follows:—

1. Short title and extent—(1) This Act may be called “the United Provinces Removal of Social Disabilities Act, 1947”.

(2) It extends to the whole of the State of Himachal Pradesh.

(3) It shall come into force at once.

2. Definitions.—In this Act, unless there is anything repugnant in the subject or context.—

(a) “place of public amusement” means any place, enclosure, building, tent, booth, or other erection, whether permanent or temporary, where music, singing, dancing or any diversion or game, or the means of carrying on the same is provided and to which the public are admitted on payment of money or otherwise and includes a race-course, circus, theatre, cinema hall, music hall, billiard-room, bagatelle-room and gymnasium;

(b) “place of public entertainment” means any place whether enclosed or open, to which the public are admitted, and where any kind of food or drink is supplied for consumption on the premises for the profit or gain of any person owning or having an interest in or managing such place; and includes a refreshment room, eating-house, coffee-house, boarding-house, lodging house and hotel;

(c) “Chief Commissioner” means the “Chief Commissioner of Himachal Pradesh”.

(d) “Scheduled Caste” means a Scheduled Caste mentioned in the sixth Schedule to the Representation of the People (Amendment) Act, 1951 and set out in the schedule annexed hereeto.

3. Removal of disabilities.—No person shall, notwithstanding anything contained in any instrument or any custom or usage to the contrary

(i) prevent any person merely on the ground that he belongs to a Scheduled Caste from—

(a) having access to, using or enjoying any river, stream, well, tank, cistern, water tap or any other watering or bathing place, any sanitary convenience, any road, street or pathway or any cremation ground which is open to other Hindus;

(b) using or enjoying at any time or place the facilities of any public conveyance, or any means of conveyance which other Hindus have a right to use;

(c) having access to or enjoying the advantages, facilities and privileges of any place of public amusement or public entertainment, any educational institution, any hospital or dispensary or any other building or place used for public or charitable purposes which is open to other Hindus;

(d) having access to any public temple or enjoying the advantages, facilities and privileges of any such temple to the extent the same are available to other Hindus and subject to such conditions and the observance of such ceremonies as may be customary to the temple;

(e) holding any public office or carrying on any business, trade or occupation;

(ii) refuse to render to any person merely on the ground that he belongs to a Scheduled Caste, any service which such person ordinarily renders to other Hindus on the terms on which such service is rendered in the ordinary course of business; or

(iii) compel any person belonging to a Scheduled Caste to labour against the will of such person or make him to labour without wages or on inadequate wages;

(iv) make a bride or bridegroom belonging to a Scheduled Caste, alight from a dola-palki at any public place, road or pathway or prevent such dola-palki from passing through any such place, road or pathway;

(v) injure, annoy or interfere with a person, belonging to a Scheduled Caste in the exercise of his lawful rights.

4. Invalid conditions in a trust or endowment.—Where, whether before or after the commencement of this Act, any trust is created or any endowment may for Hindus generally, but not for any sect or class thereof, with a condition excluding a person belonging to a Scheduled Caste from deriving any benefit from such trust or endowment, the condition shall be void.

5. Cognizance by court.—No court shall in adjudicating any matter or executing any order recognize any custom or usage, imposing any civil disability on any person merely on the ground that he belongs to a Scheduled Caste and no authority shall in carrying out the functions and duties entrusted to it under any law recognize any such custom or usage.

6. Penalty.—If any person contravenes any of the provisions of this Act, any rule made or order passed thereunder, or abets any such contravention he shall, on conviction, be punished with imprisonment which may extend to three months or with fine which may extend to two hundred rupees or with both, and in the case of a continuing offence, with an additional fine which may extend to 25 rupees for everyday after the first during which the offence continues.

7. Rule-making power.—The Chief Commissioner may make rules for the purpose of carrying out the provisions of this Act.

SCHEDULE

1. Ad-dharmi.
2. Bangali.
3. Barar.
4. Bazigar.
5. Balmiki or chura or Bhangi or Sweeper.
6. Bhanjra.
7. Chamar.
8. Chanal.
9. Dagi.
10. Daole.
11. Dhaki or Toori.
12. Doom or Doomna.
13. Besi.
14. Kabirpanthi or Julaha or Keer.
15. Koli.

16. Mazhabi.
17. Mochi.
18. Nat.
19. Od.
20. Pasi.
21. Phrera.
22. Rehar.
23. Ramdasi or Ravidasi.
24. Sansi.
25. Sapela.
26. Sikligar.
27. Sirk band.

[No. 110-J.]

A. N. SACHDEV, Under Secy.

New Delhi, the 23rd May 1951

S.R.O. 814.—In exercise of the powers conferred by Entry 3(b) of the Table annexed to Schedule I to the Indian Arms Rules, 1924, the Central Government is pleased to specify Tikayat Sri Nrupendra Narayan Singh Deo, member of the family of the Ruler of Soraikola State for the purposes of that entry.

[No. 111-D.]

S.R.O. 815.—In exercise of the powers conferred by Entry 3(b) of the Table annexed to Schedule I to the Indian Arms Rules, 1924 the Central Government is pleased to specify Jubraj Purnendu Narayan Singh Deo, member of the family of the Ruler of Kharsawan State, for the purposes of that entry.

[No. 112-D.]

New Delhi, the 25th May 1951

S.R.O. 816.—In exercise of the powers conferred by Entry 3 (b) of the Table annexed to Schedule I to the Indian Arms Rules, 1924, the Central Government is pleased to specify Shri Marthanda Varma, Uthradam Thirunal, Elaya Raja of Travancore, a member of the family of the Ruler of Travancore State, for the purposes of that entry.

[No. 113-D.]

S.R.O. 817.—In exercise of the powers conferred by Entry 3(b) of the Table annexed to Schedule I to the Indian Arms Rules, 1924, the Central Government is pleased to specify Sri Rama Varma, Elaya Raja of Cochin, a member of the family of the Ruler of Cochin State for the purposes of that entry.

[No. 114-D.]

New Delhi, the 30th May 1951

S.R.O. 818.—The Central Government is pleased to notify that Yuvraj Yeshodhan Singh, son of His Highness the Raja of Mandi, has been nominated by the said Ruler, for the purposes of Entry 2 (b) of the Table annexed to Schedule I to the Indian Arms Rules, 1924.

[No. 116-D.]

S.R.O. 819.—In exercise of the powers conferred by Entry 3(b) of the Table annexed to Schedule I to the Indian Arms Rules, 1924, the Central Government is pleased to specify Kanwar Mohan Singh of Baghal, a member of the family of the Ruler of Baghal State, for the purposes of that entry.

[No. 117-D.]

S.R.O. 820—In exercise of the powers conferred by Entry 3(b) of the Table annexed to Schedule I to the Indian Arms Rules, 1924, the Central Government is pleased to specify (1) Raja Sir Bhagat Chandra, (2) Kanwar Durga Singh, (3) Kanwar Narbir Chand, (4) Kanwar Lokendar Singh, (5) Kanwar Lachhmi Singh and (6) Kanwar Birendra Singh, all of Jubbal, members of the family of the Ruler of Jubbal, for the purposes of that entry.

[No. 118-D.]

H. C. MAHINDROO, Under Secy.

New Delhi, the 28th May 1951.

S.R.O. 821.—*Corrigendum.*—In this Ministry's notification No. S.R.O. 6, dated 29th December 1950, published at pages 3 to 17 of the *Gazette of India*, dated 6th January 1951, Part II, Section 3 for the Appendix substitute the following Appendix :—

APPENDIX

The Central Provinces and Berar Sales Tax Act, 1947 (XXI of 1947), as amended by the Central Provinces and Berar Sales Tax (Amendment) Act, 1948, the Central Provinces and Berar Sales Tax (Amendment) Act, 1949 and the Central Provinces and Berar Sales Tax (Second Amendment) Act, 1949 and modified by the notification of the Government of India in the Ministry of States No. S. R. O. 6, dated 29th December 1950.

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THE CENTRAL PROVINCES AND BERAR SALES TAX ACT, 1947 (XXI OF 1947), AS AMENDED BY THE CENTRAL PROVINCES AND BERAR SALES TAX (AMENDMENT) ACT, 1943, THE CENTRAL PROVINCES AND BERAR SALES TAX (AMENDMENT) ACT, 1949 AND THE CENTRAL PROVINCES AND BERAR SALES TAX (SECOND AMENDMENT) ACT, 1949 AND MODIFIED BY THE NOTIFICATION OF THE GOVERNMENT OF INDIA IN THE MINISTRY OF STATES NO. S.R.O. 6, DATED 29TH DECEMBER 1951.

An Act to provide for the levy of a tax on the sale of goods in the State of Vindhya Pradesh.

Preamble.—Whereas it is expedient to provide for the levy of a tax on the sale of goods in the State of Vindhya Pradesh.

It is hereby enacted as follows:—

1. Short title, extent and commencement.—(1) This Act may be cited as the Central Provinces and Berar Sales Tax Act, 1947.

(2) It extends to the whole of the State of Vindhya Pradesh.

(3) It shall come into force on such date as may be notified by the Central Government in the official Gazette.

2. Definitions.—In this Act, unless there is anything repugnant in the subject or context,—

(a) “Commissioner” means the Sales Tax Commissioner appointed under sub-section (1) of section 3;

(b) “contract” means any agreement for carrying out for cash or deferred payment or other valuable consideration—

(i) the construction, fitting out, improvement or repair of any building, road, bridge or other immovable property, or

(ii) the installation or repair of any machinery affixed to a building or other immovable property, or

(iii) the overhaul or repair of any motor vehicle;

(c) “dealer” means any person who, whether as principal or agent, carries on in the State of Vindhya Pradesh the business of selling or supplying goods, whether for commission, remuneration or otherwise and includes

a firm, a partnership, and a Hindu undivided family and includes also a society, club or association selling or supplying goods to its members;

Explanation.—The manager or agent of a dealer who resides outside the State of Vindhya Pradesh and who carries on the business of selling or supplying goods in the State of Vindhya Pradesh shall, in respect of such business, be deemed to be a dealer for the purposes of this Act;

(d) “ goods ” means all kinds of movable property other than actionable claims, stocks, shares or securities and includes all materials, articles and commodities, whether or not to be used in the construction, fitting out, improvement or repair of immovable property;

(e) “ prescribed ” means prescribed by rules made under this Act;

(f) “ registered dealer ” means a dealer registered under this Act;

(g) “ sale ” with all its grammatical variations and cognate expressions means any transfer of property in goods for cash or deferred payment or other valuable consideration, including a transfer of property in goods made in course of the execution of a contract, but does not include a mortgage, hypothecation, charge or pledge;

Explanation (I).—A transfer of goods on hire-purchase or other instalment system of payment shall, notwithstanding that the seller retains a title to any goods as security for payment of the price, be deemed to be a sale;

Explanation (II).—Notwithstanding anything to the contrary in any other law for the time being in force, a transfer of goods, in respect of which no tax can be imposed by reasons of the provisions contained in Article 286 of the Constitution shall not be deemed to be a sale within the meaning of this clause.

(h) “ sale price ” means the amount payable to a dealer as valuable consideration for—

(i) the sale of any goods, less any sum allowed as cash discount according to ordinary trade practice, but including any sum charged for anything done by the dealer in respect of the goods at the time of or before delivery thereof other than the cost of freight or delivery or the cost of installation when such cost is separately charged, or

(ii) the carrying out of any contract, less such portion, representing the proportion of the cost of labour to the cost of materials used in carrying out such contract, as may be prescribed;

(i) “ taxable quantum ” means—

(a) in relation to any dealer who himself manufactures or produces any goods for purposes of sale by himself, five thousand rupees; or

(b) in relation to dealers not falling within clause (a), such sum or sums as may be prescribed;

(j) “ turnover ” means the aggregate of the amounts of sale prices, and part of sale prices received or receivable by a dealer in respect of the sale or supply of goods or in respect of the sale or supply of goods in the carrying out of any contract, effected or made during the prescribed period; and the expression “ taxable turnover ” means that part of a dealer’s turnover during such period which remains after deducting therefrom—

(a) his turnover during that period on—

(i) the sale of goods declared tax-free under section 6;

- (ii) sales to a registered dealer of goods declared by him in a prescribed form as being intended for re-sale by him, and sale to a registered dealer of containers and other materials for the packing of such goods;
- (iii) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910 (IX of 1910) or by any of the Rulers of the Covenanting States now constituting Vindhya Pradesh of goods for use by it in generation or distribution of such energy;
- (iv) such other sales as may be prescribed; and
- (b) two per centum of the balance remaining after making the deductions allowed by sub-clauses (i) to (iv) of clause (a);

(k) "Board" means the Board of Revenue, Vindhya Pradesh;

(l) "year" means—

- (a) the twelve months ending on the 31st day of March, or, if the accounts of the assessee are made up to any other day in respect of a year ending on any date other than the 31st day of March, then at the option of the assessee the year ending on the day to which his accounts have been so made up;

Provided that, if this option has once been exercised by the assessee it shall not again be exercised so as to vary the meaning of the expression "year" as then applicable to such assessee except with the consent of the Commissioner and upon such conditions as he may think fit; or

- (b) in the case of any person, business or company or class of persons, business or company, such period as may be determined by the Commissioner or by such person as the Commissioner may authorise in this behalf.

3. Taxing authorities.—(1) The Chief Commissioner may appoint any person to be a Commissioner of Sales Tax, and such other persons under any prescribed designations to assist him as it thinks fit.

(2) Persons appointed under sub-section (1) shall, within such areas as the Chief Commissioner may specify, exercise such powers as may be conferred and perform such duties as may be imposed, by or under this Act.

(3) All persons appointed under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (XLV of 1860).

4. Incidence of taxation.—(1) Every dealer whose turnover during the year preceding the commencement of this Act exceeded the taxable quantum shall be liable to pay tax in accordance with the provisions of this Act on all sales effected after the commencement of this Act:

Provided that the tax shall not be payable on sales made in the course of the execution of a contract which is shown to the satisfaction of the Commissioner to have been entered into before the commencement of this Act.

(2) Every dealer to whom sub-section (1) does not apply shall be liable to pay tax under this Act with effect from the date of the expiry of two months after the month up to the end of which his turnover calculated from a date specified in sub-section (2-a) exceeds the taxable quantum.

- (2-a) For the purposes of sub-section (2) the specified date shall be the date of—
 - (i) the commencement of business in the date of a dealer who has been in business for less than twelve months; and
 - (ii) the commencement of the year in any other case; and

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(3) Every dealer who is liable to pay tax under this Act shall continue to be so liable until the expiry of a period of three consecutive years during each of which his turnover has not exceeded the taxable quantum and such further period thereafter as may be prescribed, and on the expiry of this latter period his liability to pay tax shall cease.

(4) Every dealer whose liability to pay tax has ceased under the provisions of sub-section (3) shall be liable to pay tax under this Act with effect from the date of the expiry of two months after the month up to the end of which from the commencement of the year his turnover in respect of sales of goods again exceeds the taxable quantum.

5. Rate of tax.—(1) The tax payable by a dealer under this Act shall be levied on his taxable turnover at the rate of—

- (a) twelve pies in the rupee in relation to the classes of goods mentioned in Part I of Schedule I;
- (b) three pies in the rupee in relation to the classes of goods mentioned in Part II of Schedule I;
- (c) six pies in the rupee in relation to the classes of goods not included in Schedule I or Schedule II.

(2) Notwithstanding anything in sub-section (1), the Chief Commissioner may allow a rebate to such extent and in respect of such goods as may be notified by it, if the sales of such goods are for delivery outside the State of Vindhya Pradesh and the goods are actually so delivered within the prescribed period and in respect of sales to a registered dealer of goods specified in his certificate of registration as being intended for use by him in the manufacture of any goods for sale.

6. Tax-free goods.—(1) No tax shall be payable under this Act on the sale of goods specified in the second column of Schedule II, subject to the conditions and exceptions, if any, set out in the corresponding entry in the third column thereof.

(2) The Chief Commissioner may, after giving by notification not less than one month's notice of its intention so to do, by a notification after the expiry of the period of notice mentioned in the first notification, amend either Schedule, and thereupon such Schedule shall be deemed to be amended accordingly.

7. Saving.—The Chief Commissioner may, subject to such restrictions and conditions as may be prescribed, by order exempt, in whole or in part, any dealer or class of dealers from the payment of tax under this Act.

8. Registration of dealers.—(1) No dealer shall, while being liable to pay tax under this Act, carry on business as a dealer unless he has been registered as such and possesses a registration certificate :

Provided that any dealer who at the commencement of this Act is liable to pay tax under this Act shall be deemed not to have contravened the provisions of this sub-section if he is registered before such date as may be prescribed in this behalf.

(2) Every dealer required by sub-section (1) to be registered shall make application in that behalf in the prescribed manner to the prescribed authority.

(3) If the said authority is satisfied that an application for registration is in order, it shall in accordance with such rules as may be made under this Act, register the applicant and grant him a certificate of registration in the prescribed form which, in the case of a registered dealer who himself manufactures any goods for purposes of sale shall specify the class or classes of goods which are intended to be used by him in the manufacture of such goods.

(4) The Commissioner may amend any certificate of registration in accordance with information received under section 17 or otherwise.

(5) When any dealer is convicted, or pays composition money under section 25, in respect of any contravention of sub-section (1) of this section, the Commissioner

shall register such dealer and grant him a certificate of registration, and such registration shall take effect as if it had been made under sub-section (3) of this section on the dealer's application.

(6) When—

(a) a registered dealer discontinues or transfers his business, or

(b) the turnover of a registered dealer has, during each of three consecutive years, failed to exceed the taxable quantum,

the Commissioner shall cancel the registration.

8A. (1) If on the application of any dealer the authority prescribed for the purpose of section 8 is satisfied that his turnover during a year has exceeded or is likely to exceed the taxable quantum the said authority may, notwithstanding that the dealer may not be liable, to pay tax under section 4, register the dealer and grant him a certificate of registration in the prescribed manner.

(2) The provisions of sub-sections (3) and (4) and clause (a) of sub-section (6) of section 8 shall apply in respect of applications for registration under this section.

(3) Every dealer who has been registered upon an application made under this section shall, so long as his registration remains in force, be liable to pay tax under this Act.

(4) The registration of a dealer upon application made under this section shall be in force for a period of not less than three complete years and shall remain in force thereafter unless cancelled under the provisions of the Act.

(5) Subject to the provisions of sub-section (4) a dealer registered upon application made under this section may apply in the prescribed manner not less than six months before the end of a year to the authority which granted him his certificate of registration for the cancellation of such registration to take effect at the end of year in which the application for such cancellation is made, and the said authority shall, unless the dealer is liable to pay tax under section 4, cancel the registration accordingly.

9. Publication of lists of registered dealers.—The Chief Commissioner shall, as soon as may be, after the commencement of this Act, publish in the prescribed manner a list of the names and addresses of registered dealers together with a description of the goods, specified in the certificate of registration in the case of the registered dealers who manufacture any goods for purposes of sale and thereafter shall in like manner publish—

(a) such particulars of any dealer who is subsequently registered or whose registration is cancelled, as soon as may be, after such registration or cancellation, and

(b) annually a consolidated list of modifications of the first list published under this section.

10. Returns.—(1) Every such dealer as may be required so to do by the Commissioner by notice served in the prescribed manner and every registered dealer shall furnish such returns by such dates and to such authority as may be prescribed.

(2) If any dealer discovers any omission, error or wrong statement in any return furnished by him under sub-section (1), he may furnish a revised return in the prescribed manner at any time before the assessment is made.

11. Assessment of tax.—(1) If the Commissioner is satisfied that the returns furnished by a registered dealer in respect of any period are correct and complete, he shall assess the dealer on them.

(2) If the Commissioner is not so satisfied he shall serve the dealer with a notice appointing a place and day and directing him—

(i) to appear in person or by an agent ; and

(ii) to produce evidence or have it produced ; in support of the returns.

(3) After hearing the dealer or receiving the evidence produced in support of the returns and such further evidence as the Commissioner may require, the Commissioner shall assess him to tax.

(4) If a registered dealer—

- (a) does not furnish returns in respect of any period by the prescribed date or
- (b) having furnished such returns fails to comply with all the terms of a notice issued under sub-section (2), or
- (c) has not regularly employed any method of accounting, or if the method employed is such that, in the opinion of the Commissioner, assessment cannot properly be made on the basis thereof,

the Commissioner shall in the prescribed manner assess the dealer to the best of his judgment:

Provided that he shall not so assess him in respect of the default specified in clause (a) unless the dealer has been first given a reasonable opportunity of being heard.

(5.) If upon information which has come into his possession, the Commissioner is satisfied that any dealer has been liable to pay tax under this Act in respect of any period and has nevertheless wilfully failed to apply for registration, the Commissioner shall, at any time within three calendar years from the commencement of this Act and thereafter within twelve months from the expiry of such period, after giving the dealer a reasonable opportunity of being heard, proceed in such manner as may be prescribed to assess to the best of his judgment the amount of tax due from the dealer in respect of such period and all subsequent periods ; and the Commissioner may direct that the dealer shall pay by way of penalty in addition to the amount of tax so assessed a sum not exceeding one and a half times that amount.

(6) No prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

12. Payment and recovery of tax.—(1) The tax payable under this Act shall be paid in the manner hereinafter provided at such intervals as may be prescribed.

(2) Before any registered dealer furnishes the returns required by sub-section (1) of section 10, he shall pay into a Government treasury in the prescribed manner the full amount of tax due from him under this Act according to such returns and shall furnish, along with the returns, a receipt from such treasury showing the payment of such amount.

(3) If a revised return submitted by a registered dealer in accordance with sub-section (2) of section 10 shows a greater amount of tax than the original return shown to be payable, he shall pay the difference into a Government treasury and furnish along with the revised return the treasury receipt for the sums paid.

(4) The amount of tax—

- (a) due where the returns are furnished without a receipt showing full payment thereof, or
- (b) assessed under sub-sections (1), (3) and (4) of section 11, less the sum, if any, already paid by the dealer in respect of the said period., or
- (c) assessed under sub-section (5) of section 11, together with the penalty if any, directed to be paid under that sub-section,

shall be paid by the dealer into a Government treasury by such date as may be specified in a notice to be issued by the Commissioner for this purpose and the date

to be so specified shall be not less than thirty days from the date of service of such notice:

Provided that the Commissioner, for reasons to be recorded in writing, may grant further time to such dealer or may allow him to pay the tax, together with any penalty incurred, by instalments.

(5) Any tax or penalty or part thereof left unpaid after the date specified in the said notice shall be recoverable as an arrear of land revenue.

13. Refunds.—The Commissioner shall, in the prescribed manner and either by cash payment or, at the option of the dealer, by deduction of such excess from the amount of tax due in respect of any other period, refund to a registered dealer applying in this behalf any amount of tax or penalty paid by such dealer in excess of the amount due from him under this Act :

Provided that no claim for refund shall be allowed unless it is made within twelve months from the date on which the order of assessment with or without penalty was passed or within six months from the date on which the final order is passed on appeal, revision, review or reference in respect of the order of assessment with or without penalty.

14. Accounts.—Every registered dealer or other dealer on whom a notice has been served to furnish returns under sub-section (1) of section 10, shall keep a true account of the value of goods bought and sold by him, and if the Commissioner considers that the account does not sufficiently enable him to verify the returns referred to in that sub-section, he may require such dealer by notice in writing to keep such accounts including records of sales as he may, subject to rules made under this Act, direct.

15. Production and inspection of accounts and documents, and search of premises.—(1) The Commissioner may, subject to such conditions as may be prescribed, require any dealer to produce before him any accounts, registers or documents relevant to the financial transactions of a dealer, including accounts, registers or documents relating to profits derived from the business of any firm, or to furnish any information, relating to the stocks of goods of the dealer, or purchases, sales and deliveries of goods by him, as may be necessary for the purposes of this Act.

(2) All accounts, registers and documents relating to the stocks of goods of any dealer, or to purchases, sales and deliveries of goods by him, and all goods kept in any place of business or warehouse of any dealer shall at all reasonable times be open to inspection by the Commissioner.

(3) If the Commissioner has reason to suspect that any dealer is attempting to evade payment of any tax under this Act he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as he may consider necessary, and shall grant a receipt for the same, and shall retain the same only for so long as may be necessary for examination thereof or for a prosecution.

(4) For the purposes of sub-section (2) or sub-section (3), the Commissioner may enter and search any place of business or warehouse of any dealer.

16. Delegation of Commissioners' powers.—Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers under this Act except those under section 19, and sub-section (2) of section 24 to any person appointed under section 3 to assist him.

17. Information to be furnished regarding changes of business.—If any registered dealer or other dealer who is required to furnish returns under sub-section (1) of section 10,—

(a) sells or otherwise disposes of his business or any part of his business or any place of his business or effects or comes to know of any other change in the ownership of the business, or

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(b) discontinues his business or changes his place of business or opens a new place of business, or

(c) changes the name or nature of his business.

he, or if he dies, his legal representative shall, within the prescribed time, inform the prescribed authority accordingly.

18. Tax payable by transfer of business.—When the ownership of the business of a dealer liable to pay tax under the Act is transferred any sum payable on account of tax or penalty in respect of such business and remaining unpaid at the time of the transfer shall be payable by the transferee as if he was the dealer liable to pay such tax; and the transferee shall within thirty days of the transfer apply for registration under section 8 or 8A as the case may be.

19. Power of Commissioner to determine dispute.—If any question arises otherwise than in a proceeding before a Court whether for the purposes of this Act,—

(a) any person or firm or any branch or department of any firm is a dealer, or

(b) any transaction is a sale or contract, or

(c) any dealer is liable to registration, or

(d) any goods purchased by a registered dealer who manufactures goods for sale, are specified in his certificate of registration, or

(e) any tax is payable in respect of any sale or contract, or

(f) any goods or classes of goods should be specified in the certificate of registration of any dealer under sub-section (3) of section 8.

the Commissioner shall determine such question after affording the party concerned an opportunity to be heard:

Provided that the Commissioner shall not determine the liability of any dealer under this Act in respect of any contract entered into or sale effected before such determination unless he is satisfied that the dealer has been wilfully evading or attempting to evade payment of tax in respect of any sale of, or contract for the supply of, any goods to which such determination relates.

20. Power of Commissioner and his assistants to take evidence on oath, etc.—The Commissioner or any person appointed to assist him under sub-section (1) of section 3, shall, for the purposes of this Act, have—

(a) the following powers of a Court of civil jurisdiction under the Code of Civil Procedure, 1908 (V of 1908), namely, powers—

(i) to summon and enforce the attendance of any person and examine him on oath or affirmation;

(ii) to compel the production of documents;

(iii) to issue commissions for the examination of witnesses; and

(iv) to require or accept proof of facts by affidavits; and

(b) such further powers as may be prescribed.

21. Bar to certain proceedings.—Save as provided in section 23, no assessment or order made under this Act or the rules made thereunder by the Commissioner or any person appointed under section 3 to assist him shall be called into question in any Civil Court, and save as provided in section 22, no appeal or application for revision or review shall lie against any such assessment or order.

22. Appeal, revision and review.—(1) Any dealer aggrieved by an order under this Act, may, in the prescribed manner, appeal to the prescribed authority against the order:

Provided that no appeal against an order of assessment, with or without penalty, shall be admitted by the said authority unless such appeal is accompanied

by a satisfactory proof of the payment of the tax, with penalty, if any, in respect of which the appeal has been preferred.

(1-a) Notwithstanding anything contained in the proviso to sub-section (1), the appellate authority may in its discretion allow time to the assessee to pay the whole or part of the amount of tax or penalty or both and if the amount is paid within such time, the appeal shall be admitted.

(2) Every appeal shall be filed within such time as may be prescribed.

(3) Subject to such procedure as may be prescribed, the appellate authority, in disposing of any appeal under sub-section (1), may—

(a) confirm, reduce, enhance or annul the assessment, or;

(b) set aside the assessment or penalty or both, and direct the Commissioner or the person appointed under section 3 to assist the Commissioner to make a fresh assessment after such further inquiry as may be directed.

(4) Every order passed in appeal under this section shall, subject to the provisions of sub-section (6) and section 23, be final.

(5) Subject to rules made under this Act and for reasons to be recorded in writing, the Commissioner upon application or of his own motion may revise any order passed under this Act or the rules thereunder by a person appointed under section 3 to assist him, and subject as aforesaid, the Board may, in like manner, revise any order passed by the Commissioner:

Provided that before rejecting any application for the revision of any such order the Commissioner or the Board as the case may be, shall consider it and shall record reasons for such rejection.

(6) Subject to rules made under this Act, any person appointed under section 3 may review any order passed by him.

(7) Before any order likely to affect any person adversely is passed under this section, he shall be given a reasonable opportunity of being heard.

23. Statement of case to Court of the Judicial Commissioner—(1) Within sixty days from the passing by the Board of any order under sub-section (5) of section 22 affecting the liability of any dealer to pay tax under this Act, such dealer or the Commissioner may, by application in writing accompanied where the application is made by a dealer by a fee of one hundred rupees, require the Board to refer to the Court of the Judicial Commissioner any question of law arising out of such order and where the Board decides to make reference to the Court of the Judicial Commissioner it shall draw up a statement of the case and refer it accordingly.

(2) If, for reasons to be recorded in writing, the Board refuses to make a reference, the applicant may within thirty days of the refusal,—

(a) withdraw his application (and if he does so, the fee paid shall be refunded), or

(b) apply to the Court of the Judicial Commissioner to require the Board to make a reference.

(3) If upon the receipt of an application under clause (b) of sub-section (2) the Court of the Judicial Commissioner is not satisfied that the refusal was justified it may require the Board to state the case and refer it, and on receipt of such requisition, the Board shall act accordingly.

(4) If the Court of the Judicial Commissioner is not satisfied that the case stated is sufficient to enable it to determine the question raised, it may call upon the Board to make such additions or alterations therein as the Court may direct in that behalf.

(5) The Court of the Judicial Commissioner upon the hearing of a reference under this section shall decide the question of law raised thereby and shall deliver judgment thereon containing the grounds of decision and shall send to the Board a copy of the judgment under the seal of the Court and the signature of the Registrar, and the Board shall dispose of the case accordingly.

(6) The cost of a reference under this section including the disposal of the fee referred to in sub-section (1), shall be in the discretion of the Court.

(7) Tax ordered by the Board to be paid by an order in respect of which an application has been made under sub-section (1) shall, notwithstanding the making of such application or any reference in consequence thereof, be payable upon the making of the order.

(8) Where as the result of a reference under this section the tax due from any dealer is reduced below the amount paid by him under sub-section (7), the difference shall be refunded to him in accordance with the provisions of section 18.

24. Offences and penalties.—(1) Whoever—

- (a) carries on business as a dealer in contravention of sub-section (1) of section 8 ; or
- (b) fails, without sufficient cause, to submit any return as required by sub-section (1) of section 10 or submits a false return ; or
- (c) being a registered dealer who manufactures any goods for purposes of sale falsely represents, when purchasing goods of any class that goods of such class are specified in his certificate of registration ; or
- (d) not being a registered dealer falsely represents when purchasing goods that he is a registered dealer ; or
- (e) fails to keep accounts or records of sales in accordance with any requirement made of him under section 14 ; or
- (f) refuses to comply with any requirement made of him under sub-section (1) of section 15 ; or
- (g) knowingly produces incorrect accounts, registers or documents or knowingly furnishes incorrect information ; or
- (h) obstructs any officer making an inspection or a search or a seizure under section 15 ; or
- (i) neglects to furnish any information required by section 17 ;

shall, without prejudice to the recovery of any tax that may be due from him, be punishable with simple imprisonment which may extend to six months or a fine not exceeding one thousand rupees or with both and when the offence is a continuing offence, with a further fine not exceeding fifty rupees for every day the offence continues.

(2) No Court shall take cognizance of anything expressed to be an offence by or under this Act, except with the previous sanction of the Commissioner, and no Court inferior to that of a Magistrate of the first class shall try any such offence.

(3) Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (V of 1898), all offences punishable under this Act shall be cognizable and bailable.

25. Compounding of offences.—(1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after the institution of proceedings under this Act, permit any person charged with an offence under sub-section (1) of section 24 or under any rule made under this Act to compound the offence on payment of such sum not exceeding one thousand rupees as the Commissioner may determine :

Provided that where the offence charged is under clause (a) or (b) of that sub-section, and the amount of tax which would have been payable by such person had he complied with the provisions of this Act is more than five hundred rupees, the Commissioner may allow composition on payment of a sum not exceeding twice such amount.

(2) On payment of such sum as may be determined by the Commissioner under sub-section (1), the accused person shall be discharged, and no further proceedings shall be taken against him in respect of the same offence.

26. Protection of persons acting in good faith and limitation of suits and prosecutions.—(1) No suit, prosecution or other legal proceedings shall lie against any servant of the Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

(2) No suit shall be instituted against the Government and no prosecution or suit shall be instituted against any person in respect of anything done or intended to be done under this Act unless the suit or prosecution has been instituted within three months from the date of the act complained of.

27. Returns etc., to be confidential.—(i) All particulars contained in any statement, return, account, or document furnished or produced in accordance with this Act, or in evidence recorded under this Act other than evidence given before a Criminal Court shall, save as provided in sub-section (3), be kept confidential and notwithstanding anything in the Indian Evidence Act, 1872 (I of 1872), no Court save as aforesaid shall be entitled to require any servant of the Government to produce before it any such statement, return, account, document, or recorded evidence or any part thereof, or to give evidence before it in respect thereof.

(2) If, save as provided in sub-section (3), any servant of the Government discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months or with fine or with both.

(3) Nothing in this section shall apply to the disclosure—

- (a) of any of the particulars referred to in sub-section (1) for the purpose of a prosecution under the Indian Penal Code, 1860 (XLV of 1860), in respect of any such statement, return, accounts, documents, evidence, affidavits or deposition, or for the purpose of a prosecution under this Act, or
- (b) of such facts, to an officer of the Income-tax Department, as may be necessary for the purpose of enabling that Department to levy or realise income-tax.

28. Power to make rules.—(1) The Chief Commissioner may, after previous publication, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the Chief Commissioner may make rules, prescribing—

- (a) all matters which are required to be prescribed under this Act;
- (b) the portion referred to in sub-clause (ii) of clause (h) of section 2, and the taxable quantum for dealers under sub-clause (b) of clause (i) of that section;
- (c) the further period after the date of expiry of three consecutive years referred to in sub-section (3) of section 4;
- (d) the sales on which turnover may be deducted by a dealer from his turnover in computing his taxable turnover as defined in clause (j) of section 2;
- (e) the authority to which applications for registration under section 8 or 8-A shall be made and the manner of making them;

- (f) the procedure for registering dealers and granting registration certificates, the form of such certificates under section 8, the date from which cancellation of registration under sub-section (6) of section 8, shall take effect, and all matters incidental thereto;
- (ff) the manner in which a certificate of registration may be granted under sub-section (1), and the manner in which application may be made under sub-section (5) of section 8-A.
- (g) the manner in which the lists and particulars referred to in section 9 shall be published;
- (h) how and at what intervals tax shall be payable under section 12;
- (i) the returns to be furnished under sub-section (2) of section 10, and when and to what authority they shall be furnished;
- (j) the date by which returns for any period shall be furnished and the procedure for assessment under section 11;
- (k) how refunds under section 13 shall be made;
- (l) the accounts and forms thereof required by the Commissioner to be kept under section 14;
- (m) the conditions under which accounts, documents, or information may be required under sub-section (1) of section 15;
- (n) the conditions subject to which the Commissioner may delegate his powers under section 16;
- (o) to what authority and within what time information shall be furnished under section 17;
- (p) how and to what authority appeals against assessment may be preferred under section 22;
- (q) the procedure and other matters (including fees) relating to the disposal of appeals and applications for revisions and reviews under section 22;
- (r) the conditions under which offences may be compounded under section 25;
- (s) how and within what time applications, information, and notice shall be made, furnished or served under this Act; and
- (t) the sacred books referred to in item 24 in the first column of Schedule II.

(3) In making any rule the Chief Commissioner may, direct that a breach thereof shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a fine not exceeding twenty-five rupees for every day the offence continues.

29. Repeal and saving.—The Vindhya Pradesh Sales Tax Ordinance No. II of 1949 is hereby repealed :

Provided that the repeal shall not affect—

- (a) the previous operation of the said Ordinance, or
- (b) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said Ordinance, or
- (c) any investigation, legal proceeding or remedy in respect of any such penalty, forfeiture or punishment,

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if the said Ordinance had not been repealed :

Provided further that, subject to the preceding proviso, anything done or any action taken, including any appointment or delegation made, notification, order, instruction or direction issued, rule, regulation, form, bye law or scheme framed, certificate, patent, permit or licence granted or registration effected, under the corresponding provision of this Act and shall continue in force accordingly unless and until superseded by anything done or any action taken under this Act.

“ SCHEDULE I

(See section 5)

Serial No. (1)	Description of goods (2)
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PART I

- 1 Silk including artificial silk and all silk goods.
- 2 Motor vehicles, including motor cars, motor taxicabs, motor cycles, auto-cycles, motor cycle combinations, motor scooters, motorettes, motor omnibuses, motor-vans, motor lorries, chassis of motor vehicles, perambulators and spare parts and accessories of motor vehicles, motor cycles, auto-cycles, and perambulators.
- 3 Cycle-rickshaws.
- 4 All articles and wares made of gold and silver or of specie, excepting ornaments.
- 5 Jewellery, precious stones, unset precious stones and pearls, real and cultured.
- 6 Imitations of the following :—Gold ornaments, silver ornaments, ornaments made of specie, jewellery, precious stones and pearls.
- 7 Electro-plated articles and wares and articles plated with gold or silver.
- 8 Ivory articles and articles inlaid with ivory.
- 9 Radio sets and component parts of radio sets.
- 10 Electrical goods and appliances, except the goods mentioned in paragraph (iii) of sub-clause (a) of clause (j) of section 2.
- 11 Perfumery, cosmetics and all toilet articles including toilet soaps.
- 12 Gramophones, radio-gramophones, spare parts and accessories of gramophones and radio-gramophones and records.
- 13 Cameras, cine-cameras, projectors, enlargers, lenses and other parts and accessories to cameras, projectors and enlargers, films, film packs and photographic plates.
- 14 Upholstered furniture.
- 15 Glassware, domestic pottery and china excepting bottles and lamp lantern chimneys.
- 16 Toys, playing-cards and equipment of all in-door games.
- 17 Fireworks.
- 18 Cigars, cheroots, cigarettes and pipe tobacco.

(1)	(2)
19	Rifles, revolvers, pistols and ammunition for the same.
20	Carpets, that is to say, kalins and galichas.
21	Fountain-pens, stylograph pens and propelling pencils.
22	Table cutlery, including knives, forks and spoons.
23	Embroidery.
24	Refrigerators, air-conditioning plants and spare parts and accessories thereof.
25	Binoculars, telescopes and opera glasses.
26	Clocks and watches and parts thereof.
27	All musical instruments and parts thereof.
28	All leather goods including artificial leather goods and leather cloth except footwear and equipment of out-door games.
29	Furs, skins and articles made thereof.
30	All woollen goods including woollen yarn and thread except hand-made kambals.
31	Sewing and knitting machines and parts thereof.
32	Thermos flasks.
33	Incandescent lamps, incandescent lanterns and parts thereof and incandescent mantles.
34	Isinglass.
35	Marbles and articles made thereof.
36	Metal furniture and cabinet-ware.
37	parasols and fittings therefor.
38	Saccharine.
39	Smokers' requisites other than tobacco and matches.
40	Socks and stockings.
41	Paints and varnishes.
42	Cotton velvets and velveteens.

PART II

1 Bullion and specie.

SCHEDULE II

(See section 6)

Serial No. (1)	Description of goods (2)	Conditions and exceptions subject to which exemption has been allowed (3)
1	Grains, cereals and pulses	Except when sold in sealed containers.
2	Flour, including atta, maida, suji and bran.	

(1)

(2)

(3)

3	Bread.	
4	Salt.	
5	Sugar and gur.	
6	Vegetables	Except when sold in sealed containers.
7	Tamarind (chincha).	
8	Turmeric (halad).	
9	Fresh fish.	
10	Fresh fruit.	
11	Fresh meat.	
12	Milk, curds and butter-milk.	
13	Butter except when sold in sealed containers and ghee.	
14	Vegetable oils except hydrogenated oil	When sold in quantities not exceeding twenty seers in a day to any single person.
15	Kerosene oil.	
16	Oil-cakes and other cattle-feeds.	
17	Firewood.	
18	Matches.	
19	Livestock, including poultry and eggs.	
20	Yarn for <i>bona fide</i> use for weaving on hand or power looms.	
21	Cotton cloth woven from hand-spun yarn and certified by the All-India Spinners' Association as such.	
22	Dhoties and sarees, the price of which does not exceed twelve annas a yard and hand-made kambals produced in the province.	
23	Products of cottage and home industries other than hand and power-loom industries.	When sold by persons dealing exclusively in such products on authorisation made by the prescribed authority in the prescribed manner.*
24	Agricultural implements operated exclusively by human or animal agency.	When sold for <i>bona fide</i> agricultural purposes.
25	Fertilisers.	
26	Text-books prescribed by the Universities for the state or the High School Education Board or the Education Department for use in colleges or schools in the State of Vindhya Pradesh and sacred books.	

(1)	(2)	(3)
27	Writing slates, slate-pencils, chalk-sticks, crayons and foot-rules.	
28	Newspapers and periodicals	
29	Electrical energy.	
30.	(Deleted)	
31	Quinine and febrifuges.	
32	Goods on which duty is levied under the Rewa Excise Act 1921 or Opium Act 1878.	
33	Goods sold to or by the Crown.	
34	Chillies.	
35	Cotton	When sold to dealers dealing in, or manufacturing hand-spun and hand-woven cloth certified by All-India Spinners' Association.
36	Oilseeds	When sold for bona fide use in an oil ghan.
37	Kosa cocoons.	
38	Raw wool.	
39	Hides and skins both tanned in the province.	
40	Brass, copper and zinc sheets and ingots".	

[No. 115 Econ.]
S. NARAYANSWAMY, Dy. Secy.

MINISTRY OF FINANCE

New Delhi, the 25th May 1951

S.R.O. 822—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby directs that the following further amendments shall be made in the (Central Class IV) Services (Gratuity, Pension and Retirement) Rules, 1936, namely:—

In the said rules—

(1) To clause (b) of rule 5, the following proviso shall be added after the first proviso, namely:—

“ Provided further that the pay of an employee in the Government Press remunerated by piece-work rates shall be deemed to be the average earnings of the last six months before his discharge or retirement. ”

(2) To clause (c) of rule 6, the following proviso shall be added, namely:—

“ Provided further that the average pay of an employee in the Government Press remunerated by piece-work rates shall be deemed to be the average earnings of the last seventy-two months of his service before discharge or retirement. ”

[No. F. 20(7)-EV/50]
V. S. KRISHNASWAMI, Dy. Secy.

New Delhi, the 23rd May, 1951

S.R.O. 823.—*Corrigendum.*—In the notification of the Government of India in the Ministry of Finance, Department of Economic Affairs, No. 10(12)-F.I/50, dated the 24th April 1951, published in Part II, Section 3, of the *Gazette of India* dated the 5th May 1951,—

For “Shri S. L. Salwan” read “Shri G. L. Salwan”.

[No. F. 10 (12)-F.I/50.]
F. C. DHAUN, Under Secy.

INSURANCE

New Delhi, the 24th May 1951

S. R. O. 824.—In exercise of the powers conferred by the first proviso to section 20 of the Insurance Act, 1938 (IV of 1938), the Central Government is pleased to exempt the British Commonwealth Insurance Company Limited, an insurer constituted in the United Kingdom as a private company, from the operation of the said section for a period of one year only from the 1st June 1951, for the purpose of carrying on fire insurance business within the States.

[No. Ins. A. 87 (1)/50.]
B. K. KAUL, Dy. Secy.

New Delhi, the 28th May 1951

S.R.O. 825.—In pursuance of Section 4 read with sub-section (1) of section 6 of the Rehabilitation Finance Administration Act, 1948 (XII of 1948), the Central Government hereby appoints Mr. H. Banerjee, I.C.S., Secretary to the Government of West Bengal, Department of Refugee Rehabilitation, as a member of the Rehabilitation Finance Administration, *vice* Mr. U. M. Mirchandani, I.C.S., Secretary to the Government of Bombay, Rehabilitation Department.

[No. F. 10 (11)-F.I/51.]
S. K. SEN, Dy. Secy.

MINISTRY OF FINANCE (COMMUNICATIONS)

New Delhi, the 22nd May 1951

S. R. O. 826.—The Central Government hereby directs that the following further amendments shall be made in the Rules for the guidance of the depositors in the Post Office Savings Banks, namely :—

In the said Rules—

- (1) In Rule 8, for the word “two”, the word “three” shall be substituted.
- (2) The existing rule 16 shall be re-numbered as sub-rule (1) of that rule and after sub-rule (1), as so re-numbered the following sub-rule shall be added at the end, namely :—

- (2) If it is desired to convert a Post Office Savings Bank account standing in the name of a single depositor into the joint names of the original depositor and another person, a fresh declaration to be filled up in

the case of accounts opened in the joint names of two persons (see rule 17) must be signed and sent to the Post Office, where the account stands, with a letter of authority from the original holder.

(3) To rule 17 the following shall be added:—

“ We also declare that in the event of death of one of us, the survivor will send an intimation of the death of the partner immediately to the Post Office at which the account stands and will produce a death certificate in support of his statement. The survivor will, after the death of the joint depositor, withdraw the amount if any at credit of the account in excess of maximum limit of deposit prescribed under the said Rules for a single depositor. Such an excess, if not withdrawn by the survivor after the death of the partner, will not carry interest.”

(4) In clause (k) of rule 42 for the word “two” the word “three” shall be substituted.

[No. 3280-C. I/51.]

S. SANKARAN, Dy. Secy.

CENTRAL BOARD OF REVENUE

EXCESS PROFITS TAX

New Delhi, the 22nd May 1951.

S.R.O. 827—Under sub-section (3) of section 3 of the Excess Profits Tax Act, 1940 (XV of 1940) and in partial modification of its notification No. 6-E.P.T. dated the 8th March 1947, the Central Board of Revenue directs that the Appellate Assistant Commissioner of Excess Profits Tax ‘B’ Range, Madras shall also and the Appellate Assistant Commissioner of Excess Profits Tax ‘A’ Range, Madras, shall not perform his functions in respect of appeals Nos. E.P.T.A. 58/48-49 and 59/48-49 filed by Sri V. L. Narasu, Proprietor, Narasu Manufacturing Co., Salem against assessments for the Chargeable Accounting periods ended on 31st December 1944 and 31st December 1945 respectively.

[No. 43.]

INCOME-TAX

New Delhi, the 22nd May 1951

S.R.O. 828—In pursuance of sub-section (4) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922) and in partial modification of its notification No. 32-Income-tax, dated the 9th November, 1946, the Central Board of Revenue directs that the Appellate Assistant Commissioner of Income-tax, ‘B’ Range, Madras shall also and the Appellate Assistant Commissioner of Income-tax, ‘A’ Range, Madras, shall not perform his functions in respect of the persons specified in column 2 of the Schedule hereto annexed for the appeals mentioned in the corresponding entry in column 3 thereof:—

SCHEDULE

S. No.	Name and address of the assessee	Appeal No. and assessment year
1	2	3
1	Sri V.L. Narasu, Proprietor, Narasu Manufacturing Co., Salem.	I.T.A. 1032/48-49 for 1945-46.
2	Ditto	I.T.A. 1034/48-49 for 1946-47.
3	Ditto	I.T.A. 1033/48-49 for 1947-48.
4	Ditto	I.T.A. 1709/50-51 for 1948-49.

[No. 44.]

K. B. DEB, Under Secy.

INCOME-TAX

New Delhi, the 24th May 1951

S. R. O. 829.—The following draft of a further amendment to the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922) is published as required by sub-section (4) of the said section for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 2nd July 1951. Any objection or suggestion which may be received in respect of the said draft on or before the date specified will be considered by the said Board.

Draft Amendment

After Rule 12B of the said Rules, the following rule shall be inserted, namely :—

“ 12C. An application for a certificate under the proviso to sub-section (3) of section 18 of the Act shall be made in the following form :—

Application for a certificate under the Proviso to section 18 (3) of the Indian Income-tax Act, 1922.

To

The Income-tax Officer,
..... Circle,
..... (Address).

Sir,

I..... do hereby declare that my total income/total world income, computed in accordance with the provisions of the Indian Income-tax Act, 1922 (XI of 1922), during the year ending on the 31st day of March was less than the minimum liable to income-tax amounted to Rs.....

I therefore pray that a certificate may be issued to the person responsible for paying the interest on Securities, particulars of which are given in the schedule not to deduct income-tax. hereto to deduct income-tax at the rate of..... pies in the rupee. at the time of payment of such interest.

Signature

Date.

I hereby declare that I am resident and ordinarily resident in India and that what is stated in this application is correct.

Signature

Date

Address.....

SCHEDULE

- (i) Description of securities.
- (ii) Numbers of securities.
- (iii) Dates of securities.
- (iv) Amounts of securities.
- (v) Date on which it is payable.”

[No. 46.]

S. P. LAHIRI, Secy.

MINISTRY OF COMMERCE AND INDUSTRY

RUBBER CONTROL

New Delhi, the 22nd May 1951

S. R. O. 830—In exercise of the powers conferred by sub-section (2) of section 5 of the Rubber (Production and Marketing) Act, 1947 (XXIV of 1947), and in partial modification of the notification of the Government of India in the late Ministry of Industry and Supply No. 27(3)-I(VI)/50, dated the 14th August, 1950, the Central Government, on the recommendation of the Government of Madras, hereby appoints Sri. M. Kanti Raj, Director of Agriculture, Madras, as a member of the Indian Rubber Board, *vice* Sri R. M. Sundaram, resigned.

[No. 27(5)P/50.]

CENTRAL TEA BOARD

New Delhi, the 22nd May 1951

S. R. O. 831—In exercise of the powers conferred by clause (v) of sub-section (3) read with sub-section (5) of section 4 of the Central Tea Board Act, 1949 (XIII of 1949), the Central Government hereby nominates Mr. A. K. Roy, Joint Secretary to the Government of India in the Ministry of Finance, as a member of the Central Tea Board *vice* Mr. P. S. Gupta, resigned.

[No. 308(2)Plant (Tea)/51.]

S. R. O. 832—In exercise of the powers conferred by sub-section (3) of section 4 of the Central Tea Board Act, 1949 (XIII of 1949), the Central Government is pleased to nominate Shri E. Rajaram Rao, M.A., B.L., Collector of Customs, Calcutta, as *ex officio* Chairman to the Central Tea Board, with effect from the afternoon of the 9th May 1951, *vice* Shri S. K. Sinha granted leave.

[No. 309(3)-Tea (Plant)/51.]

New Delhi, the 25th May 1951

S R.O. 833.—The following draft of certain rules which it is proposed to make in exercise of the powers conferred by section 15 of the Central Tea Board Act, 1949 (XIII of 1949), is published as required by sub-section (1) of the said A section for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 20th of June 1951.

Any objection or suggestion which may be received from any persons with respect to the draft rules before the said date will be considered by the Central Government.

DRAFT RULES

C NTRAL TEA BORAD (TEA CHESTS) RULES, 1951

1. *Short title and commencement.*—These rules may be called the Central Tea Board (Tea Chests) Rules, 1951.

(2) They shall come into force at once.

2. *Definitions.*—In these rules—

(a) “agency house” means the agents through whom tea is sold by a grower or a manufacturer;

(b) “approved factory” means a plywood factory in India approved for the purpose of these rules by the Committee;

- (c) "Board" means the Central Tea Board;
- (d) "Chairman" means the Chairman of the Board;
- (e) "Committee" means the Tea Chest Committee constituted by the Board for the purpose of these rules;

- (f) "form" means a form appended to these rules;
- (g) "grower" means a grower of tea.

3. *List of approved factories.*—(1) The Committee shall, in consultation with the Chairman, maintain a list of approved factories, showing the annual installed capacity in terms of sets of panels of each such factory.

(2) A copy of such list shall be sent to every grower, agency house and the manager of every approved factory.

4. *Returns to be submitted by approved factories.*—The manager of every approved factory shall submit to the Chairman, by the tenth day of each month, a statement in Form I.

5. *Returns to be submitted by growers and agency house.*—Every grower and agency house shall submit to the Chairman, by the tenth day of each month, a return relating to the previous month in Form II.

6. *Submission of consolidated returns.*—Every grower and agency house shall submit to the Chairman, by the 31st January of each year a consolidated return for the previous year in Form III in respect of all the estates under the control of such grower.

FORM I

Monthly return by Approved Factories under rule 4 of the Central Tea Board (Tea Chest) Rules, 1951.

(Month) 195 .

Name of factory :

Address :

I. Stock (sets of indigenous panels) at the 1st of the month under report

- (a) covered by orders but not despatched sets of panels.
- (b) unsold sets of panels.

II. Production sets of panels.

III. Orders booked during the month—

- (a) name of buyer
- (b) date of order
- (c) quantity sets of panels.
- (d) delivery date or period specified
- (e) Price Rs.

IV. Despatches during the month sets of panels

V. Previous orders booked but cancelled, with reasons for cancellation

VI. Stock at the end of month—

- (a) sold sets of panels.

☒ (b) unsold sets of panels.

(Sd.) Manager, Proprietor,
for Director.

FORM II

Monthly return by the growers of purchases of plywood panels, under rule 5 of the Central Tea Board (Tea Chest) Rules, 1951

(Month) 195

I. Name of Agency House, Proprietor, Company.

II. Orders placed—

(a) Name of factory
 (b) Quantity ordered sets of panels.
 (c) Date of order
 (d) Delivery date or period
 (e) Price Rs.

III. Received upto the end of the previous month sets of panels.

Quantity.

Name of factory.

IV. Cancellations—with reasons

V. Received during the month under report sets of panels.

VI. Balance for delivery (with date)

(Sd.) Proprietor, Director or Manager.

N.B.—Agency Houses, Proprietors and Companies shall submit one return for all orders under their control.

FORM III

Annual tea chests return (panels only) by tea growers, under rule 6 of the Central Tea Board (Tea Chests) Rules, 1951

Return for the year

1. Total tea crop in according to RTS form lbs.
 2. Estimated tea crop in lbs.

	Imported (in sets of panels)	Indigenous	Total
3. Requirements of tea chests for			
4. Plus 5% for wastages and loss			
5. Add— Carry forward for 1952 (should not exceed 50% of 3 above).			
6. Total of 3, 4 and 5			
7. Stock as at 31st December			
8. Balance of imports licensed but not received (imported) in			
9. Balance of orders placed but not delivered (indigenous) in			
10. Total of 7, 8 and 9			
11. Balance still required (col. 6—col. 9)			

(Sd.) Grower/Agency House.

NOTE.—The first return will be due for submission by 31st January 1952.

[No. 309(4)-Tea (P)/51.]

TEA CONTROL

New Delhi, the 28th May 1951

S.R.O. 834—In exercise of the powers conferred by sub-section (2) of Section 4 of the Indian Tea Control Act, 1938 (VIII of 1938), the Central Government, on the recommendation of Surma Valley Indian Tea Association, hereby nominate Mr. S.H. Davies of Messrs. Duncan Brothers and Company Limited, Calcutta, to fill the vacancy on the Indian Tea Licensing Committee caused by the resignation of Mr. I. F. Morris.

[No. 213(1)(Tea)(Plantation)/51]
M. R. A. BAIG, Dy. Secy.

CENTRAL TEA BOARD

New Delhi, the 22nd May 1951

S. R. O. 835—The following amendments to the Central Tea Board By-laws, 1951, which have been made by the Central Tea Board in exercise of the powers conferred by sub-section (1) of section 16 of the Central Tea Board Act 1949 (XIII of 1949), read with sub-rule (2) of the rule 24 of the Central Tea Board Rules, 1950 and which have been confirmed by the Central Government as required by sub-section (2) of the said section are hereby published for general information:—

In the said By-laws—

- (1) For by-law 44 the following by-law shall be substituted, namely:—
“44(1) All cheques for an amount exceeding Rs. 500/- shall be signed by the Chairman of the Board, and in his absence, by the Vice-Chairman and the Secretary jointly.
- (2) All cheques for an amount not exceeding Rs. 500/- shall be signed by the Secretary or an officer of the Board duly empowered in this behalf by the Chairman.”
- (2) To by-law 46 the following shall be added at the end, namely:—
“Secretary or an officer of the Board authorised Up to Rs. 500/- in any by the Chairman in this behalf. one item.”

[No. 309(7)-Tea (Plant)/49].

A. S. LALL, Joint Secy.

New Delhi, the 23rd May 1951

S. R. O. 836—In exercise of the powers conferred by Section 3 of the Essential Supplies (Temporary Powers) Act, 1946 (XXIV of 1946), the Central Government is pleased to direct that the following amendment shall be made in the Iron and Steel (Control of Production and Distribution) Order, 1941, namely:—

For the words “British India” occurring in Clause 5 of the said Order, the words “any place to which this Order extends” shall be substituted.

(Amendment No. 2 of 1951.)

[No. SO(A)-4 (59).]

S. R. O. 837—The following General Authorisation issued by the Iron and Steel Controller under Clauses 4 and 5 of the Iron and Steel (Control of Production and Distribution) Order, 1941, in modification of the Authorisation issued

under the Ministry of Industry and Supply Notification No. I(1)-4(15), dated the 23rd August, 1950, is published for general information:—

“ In exercise of the powers conferred on me by Clauses 4 and 5 of the Iron and Steel (Control of Production and Distribution) Order, 1941, I hereby authorise any person to acquire from any source and any producer or stockholder to dispose of to any person, Steel Pressure Pipe Fittings manufactured in India. The prices of Pipe Fittings notified in the Ministry of Industry and Supply Notifications No. I (1)-1 (146), dated the 3rd January, 1948, and No. I (1)-1(146), dated the 26th August 1950, will not apply to Steel Pressure Pipe Fittings manufactured in India. ”

Sd. M. K. POWVALA.”

[No. SC(A)-4(15)]

N. R. REDDY, Under Secy.

New Delhi, the 23rd May 1951

S. R. O. 838—In exercise of the powers conferred by sections 7 and 19 of the Supply and Prices of Goods Act, 1950 (LXX of 1950), the Central Government hereby directs that the following amendment shall be made in the notification of the Government of India in the late Ministry of Industry and Supply, No. S. R. O. 979, dated the 27th November, 1950, namely:—

In the said notification after the words ‘ preceding month’ the following words shall be inserted, namely:—

“ and in the case of cycle tyres and tubes, the declaration shall contain information, about each make of cycle tyres and tubes ”.

[No. 15(5) PC/50.]

P. C. SUNDARAM, Under Secy.

New Delhi, the 22nd May 1951

S. R. O. 839—In exercise of the powers conferred by section 22 of the Supply and Prices of Goods Act, 1950 (LXX of 1950), the Central Government hereby directs that the powers conferred on it by clauses (a) and (b) of section 13, sub-section (1) of section 16, section 17 and sub-section (2) of section 19 of the said Act shall be exercisable also in the State of Madras by the Government of Madras.

[No. PC-2(14)/51.]

New Delhi, the 30th May 1951

S.R.O. 840—In exercise of the powers conferred by Section 22 of the Supply and Prices of Goods Act, 1950 (LXX of 1950), the Central Government hereby directs that the powers conferred on it by clauses (a) and (b) of Section 13, and Sections 17 and 19 of the said Act shall be exercisable in the State of Bombay also by the Government of Bombay.

[No. PC-2(14)/50]

S. K. DATTA, Dy. Secy.

MINISTRY OF INFORMATION AND BROADCASTING

New Delhi, the 28th May 1951

S. R. O. 841—In exercise of the powers conferred by sub-sections (1) and (2) of section 9 of the Cinematograph Act, 1918 (II of 1918), the Central Government

hereby directs that the following further amendments shall be made in the Cinematograph (Censorship) Rules, 1919, namely :—

In the said Rules —

1. To clause (b) of sub-rule (3) of rule 22, the following proviso shall be added namely :—

“ Provided that, in the case of a film in a language other than that specified in Form I of the Schedule, the Regional Officer may direct the applicant to furnish also four typed or printed copies of the full text of the dialogue, speeches or commentary ”.

2. For sub-rule (2) of rule 24, the following sub rule shall be substituted, namely :—

“ (2) The Examining Committee shall consist of—

- (a) in the case of a newsreel, documentary short, cartoon or a film predominantly educational, a member of the Advisory Panel and the Regional Officer or Assistant Regional Officer : and
- (b) in the case of any other film, at least two members of the Advisory Panel and the Regional Officer or Assistant Regional Officer ;

Provided that if the Regional Officer or the Assistant Regional Officer is unavoidably unable to attend the examination of a film, the Examining Committee shall consist of two members of the Advisory Panel in a case falling under clause (a) and at least three members of the Advisory Panel in a case falling under clause (b) ”

3. In sub-rule (2) of rule 28, the words “ of the Board nominated by the Chairman ” shall be added at the end.

4. To rule 29, the following ‘ Explanation ’ shall be added, namely :—

“ Explanation : Reasonable wear and tear in the normal course of handling or projecting a film shall not be deemed to be alteration of the film within the meaning of this rule ”.

5. In rule 32—

(i) to sub-rule (2), the following proviso shall be added namely :—

“ Provided that the Regional Officer may remit the translation fee in any case where he accepts a translation of the dialogue, songs or commentary of a film from the applicant duly verified by the person who made the translation and by the applicant ”.

(ii) for sub-rule (3), the following sub-rule shall be substituted, namely :—

“ (3). The Board may remit the fee for examination of a film—

(a) entirely, in the event of the application for a certificate being withdrawn before the film is examined ; and

(b) in whole or in part, where a film is certified as being predominantly educational under sub-rule (4) of rule 31 ”.

6. In the Schedule, in Form I, in item (iii) of clause (i) after the word “ Kannada ”, the word “ Malayalam ” shall be inserted.

[No. 35/23/51-F(C.C.R.A/2).]

C. B. RAO, Dy. Secy

MINISTRY OF FOOD AND AGRICULTURE

New Delhi, the 22nd May 1951

S. R. O. 842—In exercise of the powers conferred by clause 8 of the Sugar and Gur Control Order, 1950, the Central Government is pleased to direct that the following amendment shall be made to Government of India in the

ate Ministry of Agriculture Notification S. R. O. 737, dated the 7th October, 1950, namely :—

After the words “Vacuum pan process shall sell”, and before the words “or otherwise dispose of”, the words “or agree to sell, or enter into an agreement for sale and/or delivery at some future date”, shall be inserted.

[No. SV-105(2)/50-51.]

New Delhi, the 28th May 1951

S.R.O. 843.—In exercise of the powers conferred by Section 3 of the Essential Supplies (Temporary Powers) Act, 1946 (XXIV of 1946), the Central Government is pleased to direct that the following amendment shall be made in the Sugar and Gur Control Order, 1950, namely :—

A new sub-clause (iii) shall be added after sub-clause 2(e)(ii) as under :—

“(iii) Sugar in process in a Vacuum pan sugar factory or raw sugar produced therein.”

[No. SV-105(2)/50-51.]

N. T. MONE, Joint Secy.

New Delhi, the 25th May 1951

S. R. O. 844.—In exercise of the powers conferred by section 6 of the Agricultural Produce (Grading and Marking) Act, 1937 (I of 1937) (the Central Government hereby declares that the provisions of the said Act shall apply to ‘Areca-nuts’.

[No. F. 4-4/51-DTE. II (M).]

A. G. MENON, Dy. Secy.

MINISTRY OF HEALTH

New Delhi, the 24th May 1951

S. R. O. 845.—In exercise of the powers conferred by article 239 (1) of the Constitution, the President hereby directs that the powers of the State Government under the Pharmacy Act, 1948 (VIII of 1948) shall be exercised in the State of Manipur by the Chief Commissioner of the State.

[No. F. 1-8/50-DS.]

J. N. SAKSENA, Under Secy.

New Delhi, the 24th May 1951

S.R.O. 846.—In exercise of the powers conferred by section 8A of the Indian Aircraft Act, 1934 (XXII of 1934), the Central Government hereby directs that the following further amendments shall be made in the Indian Aircraft (Public Health) Rules, 1946, the same having been previously published as required by section 14 of the said Act, namely :—

In the said Rules—

(1) In sub-rule (4) of rule 21 and in the proviso to sub-rule (2) of rule 22 for the words “six days” the words “seven days” shall be substituted.

(2) For rule 38 the following rule shall be substituted, namely :—

“38. (1) No person shall be permitted by the Health Officer to embark on an aircraft with a view to proceeding by air to the Hedjaz unless such

person produces the medical certificates referred to in sub-rule (2), signed by persons who, in the opinion of the Health Officer conducting the medical examination under rule 33, are duly qualified to grant such certificates.

(2) The certificates required by sub-rule (1) are :—

- (a) a certificate showing that such person has been inoculated against cholera with two injections of a vaccine of known potency, not more than six months and not less than seven days (the period to be computed from the date of the second injection), prior to the date of the medical examination, the interval between the two injections being seven days; and
- (b) a certificate showing that such person has been vaccinated against smallpox not more than three years and not less than fourteen days prior to the date of the medical examination:

Provided that the Health Officer making the medical examination may dispense with the certificate of vaccination if in his opinion the person has marks of a previous attack of smallpox."

[No. F. 5-9/50-PH(II)(PHI).]

New Delhi, the 28th May 1951

S. R. O. 847.—In exercise of the powers conferred by clause (p) of sub-section (1) of section 6 of the Indian Ports Act, 1908 (XV of 1908), the Central Government hereby directs that the following further amendment shall be made in the Indian Port Health Rules, the same having been previously published as required by sub-section (2) of the said section, namely :—

After clause (b) of rule 60 of the said Rules, [the following clause shall be added, namely :—

“ (O) The Health Officer may, in his discretion, refuse entry into the limits of the port to any person or remove from the limits of the port any person who, in his opinion, is likely to spread any infectious disease ”.

[No. F. 4-1/50-PHII(PHI).]

P. S. DORASWAMI, Under Secy.

MINISTRY OF COMMUNICATIONS

POSTS AND TELEGRAPHS

New Delhi, the 26th May 1951

S. R. O. 848.—In exercise of the powers conferred by section 10 of the Indian Post Office Act, 1898 (VI of 1898), the Central Government hereby directs that with effect from the 1st June, 1951, the following further amendments shall be made in the Indian Post Office Rules, 1933, namely :—

In the schedule of Air Mail Fees appended to rule 6 of the said Rules the following rate shall be inserted in column 4 against each of the countries, Ceylon, and Pakistan, namely :—

“ 0-3-0 ”

[No. R. 1-23/50.]

K. V. VENKATACHALAM, Dy. Secy.

MINISTRY OF RAILWAYS

(RAILWAY BOARD)

New Delhi, dated 24th May 1951

S.R.O. 843 Whereas in the notification of the late Railway Department (Railway Board) No. 1078-T, dated the 9th March, 1929, general rules were made for all railways in the territory then known as British India administered by the Government and for the time being used for the public carriage of passengers, animals or goods.

And whereas the said rules were adopted by the Companies administering the railways specified in the first column of the Schedule hereto annexed, with the sanction of the Railway Board conveyed in the notification specified in the corresponding entries of the second column thereof.

And whereas in the Railway Board's notification No. 832-TG, dated 20th September, 1950, published in the Gazette of India, Part II, Section 3, dated 30th September, 1950, certain amendments were made in the said rules.

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 47 of the Indian Railways Act, 1890 (IX of 1890) and by the notification of the Government of India in the late Department of Commerce and Industry, No. 801, dated the 24th March, 1905, the Railway Board hereby sanction the making of the said amendments in the said rules as adopted by the said Companies.

SCHEDULE

Railways

Notifications

(1) Madras Port Trust Railway	No. 1078-T., dated 26th June, 1929.
(2) Burdwan Katwa Light Railway	No. 1078-T., dated 26th June, 1929.
(3) Ahmadpur-Katwa Light Railway	No. 1078-T., dated 26th June, 1929.
(4) Bankura-Damodar River Light Railway	No. 1078-T., dated 26th June, 1929.
(5) Kalighat-Falta Light Railway	No. 1078-T., dated 26th June, 1929.

[No. 832-TG.]

RANJIT SINGH, Joint Director.

MINISTRY OF TRANSPORT

PORTS

New Delhi, the 23rd May 1951

S. R. O. 850—In exercise of sub-section (3) of section 6 of the Bombay Port Trust Act, 1879 (Bombay Act VI of 1879) the Central Government is pleased to publish for general information that Shri S. N. Haji of the Scindia Steam Navigation Co., Ltd. has been elected by the Indian National Steamship Owners' Association, Bombay, on the 15th May, 1951 to be a Member of the Board of Trustees of the Port of Bombay, since Shri N. Dandekar, I.C.S., resigned.

[No. 8-P. I(73)/51.]

T. S. PARASURAMAN, Dy. Secy.

MINISTRY OF WORKS, PRODUCTION AND SUPPLY

New Delhi, the 25th May 1951

S.R.O. 851.—In exercise of the powers conferred by section 12 of the Petroleum Act, 1934 (XXX of 1934), the Central Government hereby exempts from the operation of section 3 of the said Act 'Ronsonol' and any other similar lighter fluid packed in securely stopped glass or metal containers of capacity of not more than ounces, provided the quantity of fluid stored by an individual does not exceed gallons at any one time.

[No. M. 102 (36).]

New Delhi, the 28th May, 1951

S.R.O. 852.—The following draft of a certain further amendment to the Petroleum Rules, 1937, which it is proposed to make in exercise of the powers conferred by section 4 and sub-section (1) of section 29 of the Petroleum Act, 1934 (XXX of 1934), is published as required by sub-section (2) of section 29, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after 1st July 1951.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment

Rule 85 of the said Rules shall be renumbered as sub-rule (1) of that rule and after sub-rule (1) as so renumbered the following sub-rule shall be added, namely :—

“(2) No petroleum shall be transported by pipe line unless the plan showing the pipe line and its surroundings has been approved by the Chief Inspector of Explosives in India”.

[No. Misc. 104.]

CENTRAL BOILERS BOARD

New Delhi, the 25th May 1951

S.R.O. 853.—In exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923), the Central Boilers Board directs that the following amendment shall be made in the Indian Boiler Regulations, 1950, the same having been previously published as required by sub-section (1) of section 31 of the said Act, namely :—

For regulation 333 of the said Regulations, the following shall be substituted namely :—

“333. *Registration fee.*—The fee required to accompany an application under sub-section (1) of section 7 of the Act shall be :

	Rs.
For Boiler Rating not exceeding 100	60
For Boiler Rating exceeding 100 but not exceeding 300	75
For Boiler Rating exceeding 300 but not exceeding 500	90
For Boiler Rating exceeding 500 but not exceeding 700	105
For Boiler Rating exceeding 700 but not exceeding 900	120
For Boiler Rating exceeding 900 but not exceeding 1,100	135
For Boiler Rating exceeding 1,100 but not exceeding 2,000	150

For Boiler Rating exceeding 2,000 but not exceeding 4,000	180
For Boiler Rating exceeding 4,000 but not exceeding 6,000	210
For Boiler Rating exceeding 6,000 but not exceeding 8,000	240
For Boiler Rating exceeding 8,000 but not exceeding 10,000	270
For Boiler Rating exceeding 10,000	300

Provided that the Chief Inspector may direct that no fees shall be payable in respect of a fresh application made in pursuance of sub-section (2) of Section I of the Act."

[No. M/BL-304 (14).]

New Delhi, the 26th May 1951

S.R.O. 854—The following draft of a further amendment to the Indian Boiler Regulations, 1950, which the Central Boiler Board propose to make in exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923), is published as required by sub-section (1) of section 31 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 1st August 1951.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Boiler Board. Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, Ministry of Works, Production and Supply, North Block, New Delhi.

Draft Amendment

In the said Regulations, in clause (2) of regulation I, for the words and letter 'except Part B States' the words 'except the State of Jammu and Kashmir' shall be substituted.

[No. M/BL-12 (6).]

N. P. DUBE, Under Secy.

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